THE MISSING LINK
In Native Care: 
Resource Accounting & the HS Solution
Aboriginal Healthcare

The 4th Sector in Canada

Federal Health Transfer Policy

1. Public & Community Health Programs
2. Specific Health & Health Related Issues
3. Individual Funding
Governed by Contracts

The Management Framework

Types of Agreements

1. Three (3) to Five (5) Year CAs
2. Special Initiatives

Our Findings
The Accounting Solution

The Missing Link in Regionalized Native Care: RESOURCE ACCOUNTING & The KS Solution

Reporting Framework: Resource Accounting

1. Operating Cost Statement
2. Balance Sheet
3. Cash-Flow Statement
4. Performance Documents

‘Investments’

Rational Planning & Administration
The Resource “Game”
The NASH Solution

\[ N = \text{maximum} \left( h_1 s_1 \right) \left( h_2 - s_2 \right) \]

(maximal slope of the frontier)

Solution maximizes \( h_1 \times h_2 \)

\( \rightarrow \) Efficiency
The KS Solution

Based on needs, equitable division of resources

Optimizes equal health improvements with the same financial resources

Aligns resources with needs
Convergence of Needs, Equity & Efficiency

Resource Accounting increases functional return on healthcare expenditures

→ Brings NASH closer to KS ←
THE END

Thank you!

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